



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0051

Introduced , by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 11 new

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that an additional income tax shall be imposed on individuals in an amount equal to 3% of the portion of the individual's income that is greater than \$1,000,000 for the taxable year. Provides that the revenue collected from the tax shall be distributed to school districts on a per pupil basis. Effective upon being declared adopted.

LRB098 20640 HLH 57199 e

1 HOUSE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
4 NINETY-EIGHTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
5 SENATE CONCURRING HEREIN, that there shall be submitted to the
6 electors of the State for adoption or rejection at the general
7 election next occurring at least 6 months after the adoption of
8 this resolution a proposition to add Section 11 to Article IX
9 of the Illinois Constitution as follows:

10 ARTICLE IX
11 REVENUE

12 (ILCON Art. IX, Sec. 11 new)

13 SECTION 11. TAX FOR EDUCATION

14 Notwithstanding subsection (a) of Section 3 of this
15 Article, and in addition to any other tax, a tax shall be
16 imposed on individuals in an amount equal to 3% of income
17 greater than \$1,000,000 for the taxable year. All revenue
18 collected pursuant to this Section shall be distributed to
19 school districts solely on a per pupil basis. The General
20 Assembly by law shall provide for the implementation and
21 enforcement of this Section.

22 SCHEDULE

1 This Constitutional Amendment takes effect upon being
2 declared adopted in accordance with Section 7 of the Illinois
3 Constitutional Amendment Act and applies to taxable years
4 beginning on or after January 1, 2014.